

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF DELAWARE**

In re	Chapter 11
MALLINCKRODT, PLC, <i>et al.</i> ,	Case No. 20-12522 (JTD)
Debtors. <sup>1</sup>	(Jointly Administered)
<hr/>	
ATTESTOR LIMITED and HUMANA INC.,	
Appellants,	
v.	Case No. 21-cv-01093 (LPS)
MALLINCKRODT, PLC, <i>et al.</i> ,	
Appellees.	

**APPELLANTS' STATEMENT OF ISSUES ON  
APPEAL AND DESIGNATION OF ITEMS TO BE  
INCLUDED IN THE RECORD ON APPEAL**

Pursuant to Rule 8009 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Appellants Attestor Limited, on behalf of itself and its affiliated entities, including Avon Holdings I, LLC (collectively, “Attestor”), and Humana Inc. (“Humana”) respectfully submit the following: (i) statement of issues to be presented on appeal from the *Order* (D.I. 3406) (the “Order”), sustaining the

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<sup>1</sup> A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ claims and noticing agent at <http://restructuring.primeclerk.com/Mallinckrodt>. The Debtors’ mailing address is 675 McDonnell Boulevard, Hazelwood, Missouri 63042.

*Debtors' First Omnibus Objection to Unsubstantiated Claims (Substantive)* (D.I. 2165), entered on July 23, 2021, by the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"), and the oral bench ruling issued by the Bankruptcy Court in connection with the Order, as so ordered at D.I. 3405; and (ii) designation of items to be included in the record on appeal.

**I. Statement of Issues to be Presented on Appeal.**

The Appellants submit the following statement of issues on appeal:

1. Whether the Bankruptcy Court erred when it disallowed Appellants' claims on a claims objection under Bankruptcy Rule 502(b) applying *In re Allegheny International, Inc.*, 954 F.2d 167 (3d Cir. 1992), where Appellants were not permitted to introduce evidence regarding the validity of their claims, and where the proofs of claim and the response to the claims objection provided fair notice of the basis of those claims.

2. Whether the Bankruptcy Court erred when it preemptively denied Appellants leave to amend by applying the legal standard for new, late-filed claims, rather than the standard for amended claims, where Appellants filed claims against certain Debtors and only sought to add particularity to the factual allegations as to those Debtors.

3. Whether the Bankruptcy Court erred when it held that Appellants could not demonstrate excusable neglect to assert late-filed claims even though Appellants

timely asserted claims evidencing an intention to hold the Debtors' estates liable, the Debtors had notice of Appellants' claims, any claim would not have resulted in additional burden or delay, and the Debtors would not have been prejudiced by an amendment or late-filed claim.

## **II. Designation of Items to be Included in the Record on Appeal.**

The Appellants submit the following designation of items to be included in the record on appeal (including any exhibit, annex, or addendum thereto):

<b>Docket Entries and Other Items</b>				
	<b>Document</b>	<b>Docket</b>	<b>Filing/ Service Date</b>	<b>D.I. No.</b>
<b>1</b>	Motion of Debtors for Interim and Final Orders (A) Authorizing Continued Use of Existing Cash Management System, Including Maintenance of Existing Bank Accounts, Checks, and Business Forms, (B) Authorizing Continuation of Existing Deposit Practices, (C) Waiving Certain U.S. Trustee Guidelines, (D) Authorizing Continuation of Intercompany Transactions, and (E) Granting Superpriority Status to Postpetition Intercompany Claims	20-12522	10/12/20	23
<b>2</b>	Declaration of Stephen A. Welch, Chief Transformation Officer, in Support of Chapter 11 Petition and First Day Motions	20-12522	10/12/20	128
<b>3</b>	Order (A) Establishing Bar Dates and Related Procedures for Filing Proofs of	20-12522	11/30/20	667

<b>Docket Entries and Other Items</b>				
	<b>Document</b>	<b>Docket</b>	<b>Filing/ Service Date</b>	<b>D.I. No.</b>
	Claim and (B) Approving Form and Manner of Notice Thereof			
<b>4</b>	Affidavit of Service	20-12522	1/11/21	1131
<b>5</b>	Humana Inc.'s Joinder to the Motion of the Official Committee of Unsecured Creditors (1) for an Order Pursuant to Bankruptcy Rule 2004 Authorizing Discovery of the Debtors and Third Parties, and (2) for an Order Extending Period to (A) Challenge the Debtors' Stipulations as Set Forth in the Final Cash Collateral Order and (B) Assert Related Claims or Causes of Actions	20-12522	3/16/21	1755
<b>6</b>	Notice of Humana Inc.'s Joinder to the Motion of the Official Committee of Unsecured Creditors (1) for an Order Pursuant to Bankruptcy Rule 2004 Authorizing Discovery of the Debtors and Third Parties, and (2) for an Order Extending Period to (A) Challenge the Debtors' Stipulations as set forth in the Final Cash Collateral Order and (B) Assert Related Claims or Causes of Action	20-12522	3/16/21	1768
<b>7</b>	Debtors' Omnibus Objection to the Motion of the Official Committee of Unsecured Creditors (1) for an Order Pursuant to Bankruptcy Rule 2004 Authorizing Discovery of the Debtors and Third Parties, and (2) for an Order Extending Period to (A) Challenge the Debtors' Stipulations as Set Forth in the	20-12522	4/5/21	1944

<b>Docket Entries and Other Items</b>				
	<b>Document</b>	<b>Docket</b>	<b>Filing/ Service Date</b>	<b>D.I. No.</b>
	Final Cash Collateral Order and (B) Assert Related Claims or Causes of Actions and to Humana Inc.'s Joinder Thereto			
<b>8</b>	Humana Inc.'s Reply in Support of the Motion of the Official Committee of Unsecured Creditors (1) for an Order Pursuant to Bankruptcy Rule 2004 Authorizing Discovery of the Debtors and Third Parties, and (2) for an Order Extending Period to (A) Challenge the Debtors' Stipulations as Set Forth in the Final Cash Collateral Order and (B) Assert Related Claims or Causes of Action and Humana Inc.'s Joinder thereto	20-12522	4/8/21	1987
<b>9</b>	Motion of Attestor Limited and Humana Inc. for Entry of an Order Pursuant to 11 U.S.C. §§ 105(a) and 502(c) (I) Authorizing Estimation of Humana's Acthar-Related Claims and (II) Allowing Humana's Acthar-Related Claims for all Purposes in these Bankruptcy Cases	20-12522	4/30/21	2157
<b>10</b>	Motion of Attestor Limited and Humana Inc. for Entry of an Order Allowing and Compelling Payment of Administrative Claims Pursuant to Section 503(b) of the Bankruptcy Code	20-12522	4/30/21	2159
<b>11</b>	Debtors' First Omnibus Objection to Unsubstantiated Claims (Substantive)	20-12522	4/30/21	2165

<b>Docket Entries and Other Items</b>				
	<b>Document</b>	<b>Docket</b>	<b>Filing/ Service Date</b>	<b>D.I. No.</b>
<b>12</b>	Declaration of Randall S. Eisenberg in Support of Debtors' Motion for Scheduling Order and Objections to Claims	20-12522	5/1/21	2166
<b>13</b>	Notice of Service of Attestor Limited and Humana Inc.'s First Requests for Production of Documents in Connection with Contested Matters	20-12522	5/6/21	2211
<b>14</b>	Attestor Limited and Humana Inc.'s First Requests for Production of Documents in Connection with Contested Matters <sup>2</sup>	20-12522	5/6/21	N/A
<b>15</b>	Letter from Matthew Freimuth to the Honorable John T. Dorsey, Regarding Scheduling Issues	20-12522	5/10/21	2243
<b>16</b>	Limited Objection of Attestor Limited and Humana Inc. to the Debtors' Motion for Entry of an Order (I) Setting an Initial Bar Date for Filing Proofs of Administrative Claim, (II) Establishing Administrative Claims Procedures, (III) Approving the Form and Manner of Filing Proofs of Administrative Claim Bar Dare, and (V) Granting related Relief	20-12522	5/12/21	2276
<b>17</b>	Attestor Limited and Humana Inc.'s Notice of Deposition of Debtors Pursuant to Fed. R. Civ. P. 30(b)(6) and Fed. R. Bankr. P. 7030	20-12522	5/12/21	2284

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<sup>2</sup> This item is attached hereto as **Exhibit A** pursuant to Del. Bankr. L.R. 8009-1(b).

<b>Docket Entries and Other Items</b>				
	<b>Document</b>	<b>Docket</b>	<b>Filing/ Service Date</b>	<b>D.I. No.</b>
<b>18</b>	Amended Notice of Motion of Attestor Limited and Humana Inc. for Entry of an Order Pursuant to 11 U.S.C. §§ 105(a) and 502(c) (I) Authorizing Estimation of Humana's Acthar-Related Claims and (II) Allowing Humana's Acthar-Related Claims for All Purposes in These Bankruptcy Cases	20-12522	5/14/21	2315
<b>19</b>	Amended Notice of Motion of Attestor Limited and Humana Inc. for Entry of an Order Allowing and Compelling Payment of Administrative Claims Pursuant to Section 503(b) of the Bankruptcy Code	20-12522	5/14/21	2316
<b>20</b>	Transfer of Claim[s] Other than for Security	20-12522	5/14/21	2317
<b>21</b>	Statement of Attestor Limited Regarding the Motion of Attestor Limited and Humana Inc. for Entry of an Order Allowing and Compelling Payment of Administrative Claims Pursuant to Section 503(B) of the Bankruptcy Code	20-12522	5/20/21	2496
<b>22</b>	Statement of Attestor Limited Regarding the Motion of Attestor Limited and Humana Inc. for Entry of an Order Pursuant to 11 U.S.C. §§ 105(a) and 502(c) (I) Authorizing Estimation of Humana's Acthar-Related Claims and (II) Allowing Humana's Acthar-Related Claims for all Purposes in these Bankruptcy Cases	20-12522	5/20/21	2497

<b>Docket Entries and Other Items</b>				
	<b>Document</b>	<b>Docket</b>	<b>Filing/ Service Date</b>	<b>D.I. No.</b>
<b>23</b>	Opposition of Attestor Limited and Humana Inc. to the Debtors' First Omnibus Objection to "Unsubstantiated" Claims [UNDER SEAL]	20-12522	5/21/21	2512
<b>24</b>	Debtors' Omnibus Objection to Motions of Attestor Limited and Humana Inc. for Entry of Orders (A) Pursuant to 11 U.S.C. §§ 105(a) and 502(c) (I) Authorizing Estimation of Humana's Acthar-Related Claims and (II) Allowing Humana's Acthar-Related Claims for all Purposes in these Bankruptcy Cases and (B) Allowing and Compelling Payment of Administrative Claims Pursuant to Section 503(b) of the Bankruptcy Code	20-12522	5/21/21	2521
<b>25</b>	The Unsecured Notes Ad Hoc Group's Statement in Support of the Debtors' Omnibus Objection to Motions of Attestor Limited and Humana Inc. for Entry of Orders (A) Pursuant to 11 U.S.C. §§ 105(a) and 502(c) (I) Authorizing Estimation of Humana's Acthar-Related Claims and (II) Allowing Humana's Acthar-Related Claims for all Purposes in these Bankruptcy Cases and (B) Allowing and Compelling Payment of Administrative Claims Pursuant to Section 503(b) of the Bankruptcy Code	20-12522	5/21/21	2522



Docket Entries and Other Items				
	Document	Docket	Filing/ Service Date	D.I. No.
26	Notice of Service of the Debtors' Requests for Production of Documents and Interrogatories to the Acthar Insurance Claimants in Connection with Debtors' First Omnibus Objection to Unsubstantiated Claims (Substantive)	20-12522	5/26/21	2574
27	The Debtors' Requests for Production of Documents to the Acthar Insurance Claimants in Connection with Debtors' First Omnibus Objection to Unsubstantiated Claims (Substantive) [D.I. 2165] <sup>3</sup>	20-12522	5/26/21	N/A
28	The Debtors' Interrogatories to the Acthar Insurance Claimants in Connection with Debtors' First Omnibus Objection to Unsubstantiated Claims (Substantive) [D.I. 2165] <sup>4</sup>	20-12522	5/26/21	N/A
29	Debtors' Motion to Quash (A) Attestor Limited and Humana Inc.'s Notice of Deposition of Debtors Pursuant to Fed. R. Civ. P. 30(b)(6) and Fed. R. Bankr. P. 7030; (B) Acthar Plaintiffs' Notice of Deposition Duces Tecum of Corporate Designee(s) of Debtors; and (C) Acthar Plaintiffs' Notice of Deposition of Kathleen Breton	20-12522	5/26/21	2583

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<sup>3</sup> This item is attached hereto as **Exhibit B** pursuant to Del. Bankr. L.R. 8009-1(b).

<sup>4</sup> This item is attached hereto as **Exhibit C** pursuant to Del. Bankr. L.R. 8009-1(b).

### Docket Entries and Other Items

	Document	Docket	Filing/ Service Date	D.I. No.
<b>30</b>	Attestor Limited and Humana Inc.'s Limited Objection to Debtors' Motion to Quash (A) Attestor Limited and Humana Inc.'s Notice of Deposition of Debtors Pursuant to Fed R. Civ. P. 30(b)(6) and Fed R. Bankr. P. 7030; (B) Acthar Plaintiffs' Notice of Deposition Duces Tecum of Corporate Designees of Debtors; and (C) Acthar Plaintiffs' Notice of Deposition of Kathleen Breton	20-12522	6/1/21	2633
<b>31</b>	Attestor Limited and Humana Inc.'s Reply in Further Support of Motions to Estimate Acthar-Related Claims and Allow Administrative Claims for all Purposes in these Bankruptcy Cases	20-12522	6/2/21	2657
<b>32</b>	Notice of Service of Attestor Limited and Humana Inc.'s Responses and Objection to Debtors' Interrogatories and Requests for Production of Documents in Connection with Debtors' First Omnibus Objection to Unsubstantiated Claims (Substantive)	20-12522	6/2/21	2672

Docket Entries and Other Items				
	Document	Docket	Filing/ Service Date	D.I. No.
<b>33</b>	Attestor Limited and Humana Inc.'s Responses and Objections to Debtors' Interrogatories to the Acthar Insurance Claimants in Connection with Debtors' First Omnibus Objection to Unsubstantiated Claims (Substantive) [D.I. 2165] <sup>5</sup>	20-12522	6/2/21	N/A
<b>34</b>	Attestor Limited and Humana Inc.'s Responses and Objections to Debtors' Requests for Production of Documents to the Acthar Insurance Claimants in Connection with Debtors' First Omnibus Objection to Unsubstantiated Claims (Substantive) [D.I. 2165] <sup>6</sup>	20-12522	6/2/21	N/A
<b>35</b>	Notice of Service of Attestor Limited and Humana Inc.'s Responses and Objection to Debtors' Interrogatories and Requests for Production of Documents in Connection with Debtors' First Omnibus Objection to Unsubstantiated Claims (Substantive)	20-12522	6/17/21	2902

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<sup>5</sup> This item is attached hereto as **Exhibit D** pursuant to Del. Bankr. L.R. 8009-1(b).

<sup>6</sup> This item is attached hereto as **Exhibit E** pursuant to Del. Bankr. L.R. 8009-1(b).

Docket Entries and Other Items				
	Document	Docket	Filing/ Service Date	D.I. No.
<b>36</b>	Attestor Limited and Humana Inc.'s Amended Responses and Objections to Debtors' Interrogatories to the Acthar Insurance Claimants in Connection with Debtors' First Omnibus Objection to Unsubstantiated Claims (Substantive) [D.I. 2165] <sup>7</sup>	20-12522	6/17/21	N/A
<b>37</b>	Attestor Limited and Humana Inc.'s Amended Responses and Objections to Debtors' Requests for Production of Documents to the Acthar Insurance Claimants in Connection with Debtors' First Omnibus Objection to Unsubstantiated Claims (Substantive) [D.I. 2165] <sup>8</sup>	20-12522	6/17/21	N/A
<b>38</b>	Disclosure Statement for Joint Chapter 11 Plan of Reorganization of Mallinckrodt plc and its Debtor Affiliates Under Chapter 11 of the Bankruptcy Code	20-12522	6/17/21	2904
<b>39</b>	Order (I) Approving the Disclosure Statement and Form and Manner of Notice of Hearing Thereon; (II) Establishing Solicitation Procedures, (III) Approving the Form and Manner of Notice to Attorneys and Solicitation Directive, (IV) Approving the Form of Ballots, (V) Approving the Form, Manner, and Scope of Confirmation Notices, (VI) Establishing	20-12522	6/17/21	2911

<sup>7</sup> This item is attached hereto as **Exhibit F** pursuant to Del. Bankr. L.R. 8009-1(b).

<sup>8</sup> This item is attached hereto as **Exhibit G** pursuant to Del. Bankr. L.R. 8009-1(b).

<b>Docket Entries and Other Items</b>				
	<b>Document</b>	<b>Docket</b>	<b>Filing/ Service Date</b>	<b>D.I. No.</b>
	Certain Deadlines in Connection with Approval of Disclosure Statement and Confirmation of Plan and (VII) Granting Related Relief			
<b>40</b>	Joint Plan of Reorganization of Mallinckrodt plc and its Debtor Affiliates Under Chapter 11 of the Bankruptcy Code	20-12522	6/18/21	2916
<b>41</b>	Disclosure Statement for Joint Plan of Reorganization of Mallinckrodt PLC and its Debtor Affiliates Under Chapter 11 of the Bankruptcy Code	20-12522	6/18/21	2917
<b>42</b>	Acthar Insurance Claimants' Revised and Supplemental Opposition to the Debtors' First Omnibus Objection to "Unsubstantiated" Claims and Acthar Insurance Claimants' Motion for Substantive Consolidation [UNDER SEAL]	20-12522	6/18/21	2924
<b>43</b>	Order Establishing Confirmation Schedule and Protocols	20-12522	6/24/21	2988
<b>44</b>	Notice of Amended Agenda for Video Hearing Scheduled for June 24, 2021 at 1:00 p.m. (ET)	20-12522	6/24/21	2989
<b>45</b>	Notice of Service of Debtors' First Set of Requests for Production of Documents and First Set of Interrogatories to Humana Inc. Regarding Motion for Claim Estimation and Allowance (Dkt. No. 2157)	20-12522	6/29/21	3069

<b>Docket Entries and Other Items</b>				
	<b>Document</b>	<b>Docket</b>	<b>Filing/ Service Date</b>	<b>D.I. No.</b>
<b>46</b>	The Debtors' First Set of Requests for Production of Documents to Humana Inc. Regarding Motion for Claim Estimation and Allowance (Dkt. No. 2157) <sup>9</sup>	20-12522	6/29/21	N/A
<b>47</b>	The Debtors' First Set of Interrogatories to Humana Inc. Regarding Motion for Claim Estimation and Allowance (Dkt. No. 2157) <sup>10</sup>	20-12522	6/29/21	N/A
<b>48</b>	Notice of Filing of Proposed Redacted Version of Declaration of Jason B. Gott in Support of the Debtors' Objection to Motion for Entry of an Order Authorizing the Glenridge Principals to Examine the Debtor and Direct the Production of Documents Pursuant to Fed. R. Bankr. P. 2004 and Local Bankruptcy Rule 2004-1	20-12522	7/8/21	3167
<b>49</b>	Debtors' Omnibus Reply in Support of First Omnibus Objection to Unsubstantiated Claims (Substantive) [UNDER SEAL]	20-12522	7/9/21	3177
<b>50</b>	[Partial] Transfer of Claim Other than for Security	20-12522	7/15/21	3246
<b>51</b>	Statement of the Official Committee of Unsecured Creditors in Connection with the Debtors' First Omnibus Objection to Unsubstantiated Claims (Substantive)	20-12522	7/21/21	3316

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<sup>9</sup> This item is attached hereto as **Exhibit H** pursuant to Del. Bankr. L.R. 8009-1(b).

<sup>10</sup> This item is attached hereto as **Exhibit I** pursuant to Del. Bankr. L.R. 8009-1(b).

<b>Docket Entries and Other Items</b>				
	<b>Document</b>	<b>Docket</b>	<b>Filing/ Service Date</b>	<b>D.I. No.</b>
<b>52</b>	Transcript of Video Hearing [Zoom Videoconference] on May 5, 2021 Regarding Motion for Scheduling Order	Adv. No. 21-50428	N/A	2204
<b>53</b>	Transcript of Telephonic Hearing [Zoom Videoconference] on May 12, 2021 Regarding Scheduling	20-12522	N/A	2303
<b>54</b>	Transcript of Video Hearing [Zoom Videoconference] on May 20, 2021 Regarding Administrative Claims Bar Date	20-12522	N/A	2506
<b>55</b>	Transcript of Video Hearing [Zoom Videoconference] on May 26, 2021 Regarding Scheduling	20-12522	N/A	2586
<b>56</b>	Transcript of Video Omnibus Hearing [Zoom Videoconference] on June 2, 2021	20-12522	N/A	2684
<b>57</b>	Transcript of Telephonic Omnibus Hearing [Zoom Videoconference] on June 7, 2021	20-12522	N/A	2752
<b>58</b>	Transcript of Telephonic Disclosure Statement Hearing [Zoom Videoconference] on June 15, 2021	20-12522	N/A	2887
<b>59</b>	Transcript of Telephonic Disclosure Statement Hearing [Zoom Videoconference] on June 16, 2021	20-12522	N/A	2930

<b>Docket Entries and Other Items</b>				
	<b>Document</b>	<b>Docket</b>	<b>Filing/ Service Date</b>	<b>D.I. No.</b>
<b>60</b>	Transcript of Telephonic Hearing [Zoom Videoconference] on July 23, 2021 Regarding Unsubstantiated Claims Objection	20-12522	N/A	3414
<b>61</b>	Notice of Agenda of Matters Scheduled for Hearing on July 23, 2021 at 10:00 a.m.	20-12522	7/21/21	3309
<b>62</b>	Amended Notice of Agenda of Matters Scheduled for Hearing on July 23, 2021 at 9:00 a.m.	20-12522	7/22/21	3389
<b>63</b>	Statement of Attestor Limited Regarding the Motion of Attestor Limited and Humana Inc. for Entry of an Order Pursuant to 11 U.S.C. §§ 105(a) and 502(c) (I) Authorizing Estimation of Humana's Acthar-Related Claims and (II) Allowing Humana's Acthar-Related Claims for all Purposes in These Bankruptcy Cases	20-12522	7/22/21	3400
<b>64</b>	Order Sustaining Debtors' First Omnibus Objection to Unsubstantiated Claims (Substantive)	20-12522	7/23/21	3406
<b>65</b>	Notice of Appeal	20-12522	7/28/21	3457
<b>66</b>	Notice of Errata Regarding Partial Transfer of Claim Other than for Security [D.I. 3246]	20-12522	7/30/21	3491



Docket Entries and Other Items				
	Document	Docket	Filing/ Service Date	D.I. No.
<b>67</b>	Second Amended Complaint ¶¶ 7-8, <i>Humana Inc. v. Mallinckrodt ARD LLC</i> , No. 2:19-cv-06926 (C.D. Cal. Apr. 24, 2020) [D.I. 60] <sup>11</sup>	19-6926	4/24/20	60
<b>68</b>	Press Release, Mallinckrodt Will Pay \$100 Million to Settle FTC, State Charges It Illegally Maintained its Monopoly of Specialty Drug Used to Treat Infants, FTC (Jan. 18. 2017), available at <a href="https://www.ftc.gov/news-events/press-releases/2017/01/mallinckrodt-will-pay-100-million-settle-ftc-state-charges-it">https://www.ftc.gov/news-events/press-releases/2017/01/mallinckrodt-will-pay-100-million-settle-ftc-state-charges-it</a> <sup>12</sup>	N/A	N/A	N/A
<b>69</b>	Drug Maker Mallinckrodt Agrees to Pay Over \$15 Million to Resolve Alleged False Claims Act Liability for “Wining and Dining” Doctors, Department of Justice (Sept. 4, 2019), available at <a href="https://www.justice.gov/opa/pr/drug-maker-mallinckrodt-agrees-pay-over-15-million-resolve-alleged-false-claims-act-liability">https://www.justice.gov/opa/pr/drug-maker-mallinckrodt-agrees-pay-over-15-million-resolve-alleged-false-claims-act-liability</a> <sup>13</sup>	N/A	N/A	N/A
<b>70</b>	Order Granting in Part and Denying in Part Defendant’s Motion to Dismiss, <i>Humana Inc. v. Mallinckrodt ARD LLC</i> , No. 2:19-cv-06926 (C.D. Cal. Aug. 14, 2020) [D.I. 80] <sup>14</sup>	19-6926	8/14/20	80

<sup>11</sup> This item is attached hereto as **Exhibit J** pursuant to Del. Bankr. L.R. 8009-1(b).

<sup>12</sup> This item is attached hereto as **Exhibit K** pursuant to Del. Bankr. L.R. 8009-1(b).

<sup>13</sup> This item is attached hereto as **Exhibit L** pursuant to Del. Bankr. L.R. 8009-1(b).

<sup>14</sup> This item is attached hereto as **Exhibit M** pursuant to Del. Bankr. L.R. 8009-1(b).

Docket Entries and Other Items				
	Document	Docket	Filing/ Service Date	D.I. No.
<b>71</b>	Creditor's Claims in Bankruptcy Proceedings – The Debtor-Creditor Relationship in Bankruptcy – Allowance and Payment of Claims, Civil Resource Manual, Department of Justice (updated June 1998), available at <a href="https://www.justice.gov/jm/civil-resource-manual-64-creditors-claims-bankruptcy-proceedings">https://www.justice.gov/jm/civil-resource-manual-64-creditors-claims-bankruptcy-proceedings</a> <sup>15</sup>	N/A	N/A	N/A
<b>72</b>	Joint Debtors and Attestor/Humana Exhibit & Witness List for July 23, 2021 Hearing (July 22, 2021) <sup>16</sup>	N/A	7/22/21	N/A
<b>73</b>	Assented-to Motion to Stay Proceedings, United States of America ex rel. Strunck v. Questor Pharmaceuticals, Inc., No. 12-CV-0175, D.I. 98 (E.D. Pa. Oct. 13, 2020) <sup>17</sup>	12-175	10/13/20	98
<b>74</b>	Complaint in Intervention, United States of America ex rel. Strunck v. Questor Pharmaceuticals, Inc., No. 12-CV-0175, D.I. 57 (E.D. Pa. June 4, 2019) <sup>18</sup>	12-175	6/4/19	57
<b>75</b>	May 24, 2021 Emails Regarding Omnibus Unsubstantiated Claims Objection <sup>19</sup>	N/A	N/A	N/A

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<sup>15</sup> This item is attached hereto as **Exhibit N** pursuant to Del. Bankr. L.R. 8009-1(b).

<sup>16</sup> This item is attached hereto as **Exhibit O** pursuant to Del. Bankr. L.R. 8009-1(b).

<sup>17</sup> This item is attached hereto as **Exhibit P** pursuant to Del. Bankr. L.R. 8009-1(b).

<sup>18</sup> This item is attached hereto as **Exhibit Q** pursuant to Del. Bankr. L.R. 8009-1(b).

<sup>19</sup> This item is attached hereto as **Exhibit R** pursuant to Del. Bankr. L.R. 8009-1(b).

Docket Entries and Other Items				
	Document	Docket	Filing/ Service Date	D.I. No.
<b>76</b>	June 23, 2021 Emails Regarding Status Conference; Unsubstantiated Claims Hearing <sup>20</sup>	N/A	N/A	N/A
<b>77</b>	July 1, 2021 Emails Regarding Unsubstantiated Claims Objection <sup>21</sup>	N/A	N/A	N/A

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<sup>20</sup> This item is attached hereto as **Exhibit S** pursuant to Del. Bankr. L.R. 8009-1(b).

<sup>21</sup> This item is attached hereto as **Exhibit T** pursuant to Del. Bankr. L.R. 8009-1(b).

## Proofs of Claim Subject to Appeal

### Proofs of Claim of Humana Inc.

	Debtor Against Which Claim Was Filed	Filing Date	Claim No.
78	Mallinckrodt plc	2/12/21	3133 <sup>22</sup>
79	Mallinckrodt Canada ULC	2/12/21	3219
80	Mallinckrodt Critical Care Finance LLC	2/12/21	3220
81	Mallinckrodt Brand Pharmaceuticals LLC	2/12/21	3221
82	Mallinckrodt Enterprises UK Limited	2/12/21	3223
83	Mallinckrodt Critical Care Finance LLC	2/12/21	3225
84	Mallinckrodt Enterprises LLC	2/12/21	3226
85	Acthar IP Unlimited Company	2/12/21	3344
86	Infacare Pharmaceutical Corporation	2/12/21	3362
87	Mallinckrodt Buckingham Unlimited Company	2/12/21	3379
88	Mallinckrodt ARD Holdings Limited	2/12/21	3386
89	Mallinckrodt APAP LLC	2/12/21	3393
90	MAK LLC	2/12/21	3394
91	Mallinckrodt ARD LLC	2/12/21	3396
92	Ludlow LLC	2/12/21	3403
93	IMC Exploration Company	2/12/21	3406
94	INO Therapeutics LLC	2/12/21	3411

<sup>22</sup> Copies of each proof of claim listed herein are available at:  
<https://restructuring.primeclerk.com/mallinckrodt/Home-ClaimInfo>.

## Proofs of Claim Subject to Appeal

### Proofs of Claim of Humana Inc.

	<b>Debtor Against Which Claim Was Filed</b>	<b>Filing Date</b>	<b>Claim No.</b>
<b>95</b>	Mallinckrodt ARD Finance LLC	2/12/21	3417
<b>96</b>	Mallinckrodt ARD IP Unlimited	2/12/21	3420
<b>97</b>	Mallinckrodt CB LLC	2/12/21	3423
<b>98</b>	Mallinckrodt Equinox Finance LLC	2/12/21	3433
<b>99</b>	Mallinckrodt ARD Finance LLC	2/12/21	3438
<b>100</b>	Mallinckrodt Group S.à.r.l.	2/12/21	4175
<b>101</b>	Mallinckrodt Lux IP S.à.r.l.	2/12/21	4196
<b>102</b>	Mallinckrodt International Finance SA	2/12/21	4201
<b>103</b>	Mallinckrodt Pharma IP Trading Unlimited Company	2/12/21	4203
<b>104</b>	Mallinckrodt Holdings GmbH	2/12/21	4208
<b>105</b>	Mallinckrodt Pharmaceuticals Ireland Limited	2/12/21	4217
<b>106</b>	Mallinckrodt Windsor S.à.r.l.	2/12/21	4218
<b>107</b>	Mallinckrodt Hospital Products Inc.	2/12/21	4227
<b>108</b>	Mallinckrodt Manufacturing LLC	2/12/21	4234
<b>109</b>	Mallinckrodt Hospital Products IP Unlimited Company	2/12/21	4245
<b>110</b>	MHP Finance LLC	2/12/21	4251
<b>111</b>	Mallinckrodt Windsor Ireland Finance Unlimited Company	2/12/21	4253

## Proofs of Claim Subject to Appeal

### Proofs of Claim of Humana Inc.

	<b>Debtor Against Which Claim Was Filed</b>	<b>Filing Date</b>	<b>Claim No.</b>
<b>112</b>	Mallinckrodt US Pool LLC	2/12/21	4286
<b>113</b>	Mallinckrodt IP Unlimited Company	2/12/21	4295
<b>114</b>	Mallinckrodt LLC	2/12/21	4299
<b>115</b>	Mallinckrodt US Holdings LLC	2/12/21	4321
<b>116</b>	Mallinckrodt Pharmaceuticals Limited	2/12/21	4366
<b>117</b>	Mallinckrodt UK Finance LLP	2/12/21	4381
<b>118</b>	ST US Pool LLC	2/12/21	4489
<b>119</b>	Mallinckrodt UK Ltd	2/12/21	4512
<b>120</b>	Therakos, Inc	2/12/21	4514
<b>121</b>	MEH, Inc.	2/12/21	4516
<b>122</b>	MKG Medical UK Ltd	2/12/21	4525
<b>123</b>	Patten Holdings Inc.	2/12/21	4542
<b>124</b>	SpecGx LLC	2/12/21	4546
<b>125</b>	Mallinckrodt Veterinary, Inc.	2/12/21	4548
<b>126</b>	ST Operations LLC	2/12/21	4556
<b>127</b>	MUSHI UK Holdings limited	2/12/21	4559
<b>128</b>	ST Shared Services LLC	2/12/21	4565
<b>129</b>	Sucampo Holdings Inc.	2/12/21	4577

## Proofs of Claim Subject to Appeal

### Proofs of Claim of Humana Inc.

	Debtor Against Which Claim Was Filed	Filing Date	Claim No.
<b>130</b>	MCCH LLC	2/12/21	4583
<b>131</b>	WebsterGx Holdco LLC	2/12/21	4598
<b>132</b>	Mallinckrodt International Holdings S.à.r.l.	2/12/21	4772
<b>133</b>	SpecGx Holdings LLC	2/12/21	4806
<b>134</b>	Ocera Therapeutics, Inc.	2/12/21	4817
<b>135</b>	Sucampo Pharmaceuticals, Inc.	2/12/21	5002
<b>136</b>	MNK 2011 LLC	2/12/21	5018
<b>137</b>	Stratatech Corporation	2/12/21	5024
<b>138</b>	Vtesse LLC	2/12/21	5067
<b>139</b>	ST US Holdings LLC	2/12/21	5080
<b>140</b>	Mallinckrodt Pharmaceuticals Limited	2/12/21	5099
<b>141</b>	Sucampo Pharma Americas LLC	2/12/21	5115

## Proofs of Claim Subject to Appeal

### Proofs of Claim of Avon Holdings I LLC as Transferee of OptumRx Group Holdings, Inc and OptumRx Holdings, LLC

	Debtor Against Which Claim Was Filed	Filing Date	Claim No.
<b>142</b>	Mallinckrodt Group S.à.r.l.	2/16/21	5010
<b>143</b>	Mallinckrodt ARD LLC	2/16/21	5012
<b>144</b>	Mallinckrodt Hospital Products Inc.	2/16/21	5195
<b>145</b>	Mallinckrodt ARD IP Unlimited Company	2/16/12	5288
<b>146</b>	Acthar IP Unlimited Company	2/16/21	5309
<b>147</b>	Mallinckrodt Canada ULC	2/16/21	5313
<b>148</b>	Mallinckrodt Enterprises LLC	2/16/21	5314
<b>149</b>	Mallinckrodt Quincy S.à.r.l.	2/16/21	5433
<b>150</b>	Mallinckrodt ARD Holdings Limited	2/16/21	5670
<b>151</b>	Mallinckrodt Equinox Finance LLC	2/16/21	5682
<b>152</b>	Mallinckrodt plc	2/16/21	5685
<b>153</b>	Ludlow LLC	2/16/21	5689
<b>154</b>	Mallinckrodt Holdings GmbH	2/16/21	5691
<b>155</b>	INO Therapeutics LLC	2/16/21	5692
<b>156</b>	IMC Exploration Company	2/16/21	5697
<b>157</b>	Infacare Pharmaceutical Coporation	2/16/21	5701
<b>158</b>	Mallinckrodt ARD Holdings Inc.	2/16/21	5704
<b>159</b>	MAK LLC	2/16/21	5706



## Proofs of Claim Subject to Appeal

### Proofs of Claim of Avon Holdings I LLC as Transferee of OptumRx Group Holdings, Inc and OptumRx Holdings, LLC

	<b>Debtor Against Which Claim Was Filed</b>	<b>Filing Date</b>	<b>Claim No.</b>
<b>160</b>	Mallinckrodt APAP LLC	2/16/21	5709
<b>161</b>	Mallinckrodt ARD Finance LLC	2/16/21	5712
<b>162</b>	Mallinckrodt Buckingham Unlimited Company	2/16/21	5716
<b>163</b>	Mallinckrodt Brand Pharmaceuticals LLC	2/16/21	5724
<b>164</b>	Mallinckrodt Enterprises Holdings, Inc.	2/16/21	5729
<b>165</b>	Mallinckrodt Hospital Products IP Unlimited Company	2/16/21	5734
<b>166</b>	Mallinckrodt Critical Care Finance LLC	2/16/21	5737
<b>167</b>	MHP Finance LLP	2/16/21	5742
<b>168</b>	Mallinckrodt CB LLC	2/16/21	5747
<b>169</b>	Mallinckrodt Enterprises UK Limited	2/16/21	5750
<b>170</b>	MNK 2011 LLC	2/16/21	5766
<b>171</b>	Mallinckrodt International Holdings S.à.r.l.	2/16/21	5773
<b>172</b>	Mallinckrodt LLC	2/16/21	5780
<b>173</b>	Mallinckrodt IP Unlimited Company	2/16/21	5784
<b>174</b>	Mallinckrodt International Finance SA	2/16/21	5787
<b>175</b>	Petten Holdings LLC	2/16/21	5790
<b>176</b>	Mallinckrodt Pharmaceuticals Limited	2/16/21	5803

## Proofs of Claim Subject to Appeal

### Proofs of Claim of Avon Holdings I LLC as Transferee of OptumRx Group Holdings, Inc and OptumRx Holdings, LLC

	Debtor Against Which Claim Was Filed	Filing Date	Claim No.
<b>177</b>	Mallinckrodt Lux IP S.à.r.l	2/16/21	5805
<b>178</b>	Mallinckrodt Pharmaceuticals Ireland Limited	2/16/21	5812
<b>179</b>	Mallinckrodt Pharma IP Trading Unlimited Company	2/16/21	5825
<b>180</b>	Mallinckrodt UK LLC	2/16/21	5826
<b>181</b>	Mallinckrodt Manufacturing LLC	2/16/21	5828
<b>182</b>	Mallinckrodt US Holdings LLC	2/16/21	5833
<b>183</b>	MCCH LLC	2/16/21	5837
<b>184</b>	Mallinckrodt Veterinary, Inc.	2/16/21	5839
<b>185</b>	Mallinckrodt UK Finance LLP	2/16/21	5840
<b>186</b>	Mallinckrodt Windsor Ireland Finance Unlimited Company	2/16/21	5842
<b>187</b>	Mallinckrodt Windsor S.à.r.l	2/16/21	5846
<b>188</b>	Mallinckrodt US Pool LLC	2/16/21	5850
<b>189</b>	MKG Medical UK Ltd	2/16/21	5869
<b>190</b>	MEH, Inc.	2/16/21	5877
<b>191</b>	MUSHI UK Holdings Limited	2/16/21	5890
<b>192</b>	ST Operations LLC	2/16/21	5908
<b>193</b>	SpecGx Holdings LLC	2/16/21	5913

## Proofs of Claim Subject to Appeal

### Proofs of Claim of Avon Holdings I LLC as Transferee of OptumRx Group Holdings, Inc and OptumRx Holdings, LLC

	Debtor Against Which Claim Was Filed	Filing Date	Claim No.
<b>194</b>	SpecGx LLC	2/16/21	5917
<b>195</b>	ST US Holdings LLC	2/16/21	5925
<b>196</b>	Ocera Therapeutics, Inc.	2/16/21	5931
<b>197</b>	ST Shared Services LLC	2/16/21	5938
<b>198</b>	ST US Pool LLC	2/16/21	5940
<b>199</b>	Sucampo Pharmaceuticals Inc.	2/16/21	5945
<b>200</b>	Sucampo Pharma Americas LLC	2/16/21	5952
<b>201</b>	Therakos, Inc.	2/16/21	5956
<b>202</b>	Sucampo Holdings, Inc.	2/16/21	5960
<b>203</b>	Stratatech Corporation	2/16/21	5962
<b>204</b>	WebsterGx Holdco LLC	2/16/21	6212
<b>205</b>	Vtesse LLC	2/16/21	6226

## Proofs of Claim Subject to Appeal

### Proofs of Claim of Avon Holdings I LLC as Transferee of United HealthCare Services Inc

	Debtor Against Which Claim Was Filed	Filing Date	Claim No.
<b>206</b>	Acthar IP Unlimited Company	2/15/21	4131
<b>207</b>	IMC Exploration Company	2/15/21	4132
<b>208</b>	Mallinckrodt LLC	2/15/21	4137
<b>209</b>	Mallinckrodt Hospital Products IP Unlimited Company	2/15/21	4141
<b>210</b>	Mallinckrodt Pharmaceuticals Ireland Limited	2/15/21	4144
<b>211</b>	INO Therapeutics LLC	2/15/21	4157
<b>212</b>	Mallinckrodt APAP LLC	2/15/21	4159
<b>213</b>	Mallinckrodt plc	2/15/21	4169
<b>214</b>	MAK LLC	2/15/21	4170
<b>215</b>	Mallinckrodt ARD Holdings Inc.	2/15/21	4178
<b>216</b>	Mallinckrodt International Holdings S.à.r.l.	2/15/21	4180
<b>217</b>	Mallinckrodt Manufacturing LLC	2/15/21	4181
<b>218</b>	Mallinckrodt ARD Finance LLC	2/15/21	4205
<b>219</b>	Mallinckrodt International Finance SA	2/15/21	4211
<b>220</b>	Mallinckrodt UK Finance LLP	2/15/21	4213
<b>221</b>	Mallinckrodt ARD IP Unlimited	2/15/21	4219
<b>222</b>	Infacare Pharmaceutical Corporation	2/15/21	4221

## Proofs of Claim Subject to Appeal

### Proofs of Claim of Avon Holdings I LLC as Transferee of United HealthCare Services Inc

	Debtor Against Which Claim Was Filed	Filing Date	Claim No.
<b>223</b>	Ludlow LLC	2/15/21	4225
<b>224</b>	Mallinckrodt Brand Pharmaceuticals LLC	2/15/21	4254
<b>225</b>	Mallinckrodt Lux IP S.à.r.l.	2/15/21	4288
<b>226</b>	Mallinckrodt Hospital Products Inc.	2/15/21	4289
<b>227</b>	Mallinckrodt Pharma IP Trading Unlimited Company	2/15/21	4314
<b>228</b>	Mallinckrodt Windsor S.à.r.l.	2/15/21	4320
<b>229</b>	Mallinckrodt US Holdings LLC	2/15/21	4324
<b>230</b>	Mallinckrodt Pharmaceuticals Limited	2/15/21	4335
<b>231</b>	Mallinckrodt Canada ULC	2/15/21	4337
<b>232</b>	Mallinckrodt UK Ltd	2/15/21	4342
<b>233</b>	Mallinckrodt Quincy S.à.r.l.	2/15/21	4344
<b>234</b>	Mallinckrodt CB LLC	2/15/21	4353
<b>235</b>	Mallinckrodt Windsor Ireland Finance Unlimited Company	2/15/21	4363
<b>236</b>	Mallinckrodt ARD LLC	2/15/21	4378
<b>237</b>	Mallinckrodt ARD Holdings Limited	2/15/21	4444
<b>238</b>	Mallinckrodt Hospital Products Inc.	2/15/21	4505
<b>239</b>	MCCH LLC	2/15/21	4509

## Proofs of Claim Subject to Appeal

### Proofs of Claim of Avon Holdings I LLC as Transferee of United HealthCare Services Inc

	Debtor Against Which Claim Was Filed	Filing Date	Claim No.
<b>240</b>	Mallinckrodt Buckingham Unlimited Company	2/15/21	4523
<b>241</b>	Mallinckrodt Veterinary, Inc.	2/15/21	4536
<b>242</b>	WebsterGx Holdco LLC	2/15/21	4540
<b>243</b>	Mallinckrodt Critical Care Finance LLC	2/15/21	4544
<b>244</b>	Vtesse LLC	2/15/21	4545
<b>245</b>	Mallinckrodt Enterprises Holdings, Inc.	2/15/21	4552
<b>246</b>	MEH, Inc.	2/15/21	4555
<b>247</b>	Mallinckrodt US Pool LLC	2/15/21	4558
<b>248</b>	Mallinckrodt Enterprises UK Limited	2/15/21	4564
<b>249</b>	Mallinckrodt Equinox Finance LLC	2/15/21	4568
<b>250</b>	Mallinckrodt Enterprises LLC	2/15/21	4572
<b>251</b>	MHP Finance LLC	2/15/21	4576
<b>252</b>	Mallinckrodt Holdings GmbH	2/15/21	4580
<b>253</b>	MUSHI UK Holdings Limited	2/15/21	4588
<b>254</b>	Mallinckrodt Group S.à.r.l.	2/15/21	4593
<b>255</b>	MNK 2011 LLC	2/15/21	4597
<b>256</b>	Stratatech Corporation	2/15/21	4787
<b>257</b>	MKG Medical UK Ltd	2/15/21	4808

<b>Proofs of Claim Subject to Appeal</b>			
<b>Proofs of Claim of Avon Holdings I LLC as Transferee of United HealthCare Services Inc</b>			
	<b>Debtor Against Which Claim Was Filed</b>	<b>Filing Date</b>	<b>Claim No.</b>
<b>258</b>	ST US Pool LLC	2/15/21	4853
<b>259</b>	ST Shared Services LLC	2/15/21	5171
<b>260</b>	ST US Holdings LLC	2/15/21	5175
<b>261</b>	Sucampo Holdings Inc.	2/15/21	5423
<b>262</b>	Therakos, Inc.	2/15/21	5425
<b>263</b>	Sucampo Pharmaceuticals, Inc.	2/15/21	5431
<b>264</b>	Sucampo Pharma Americas LLC	2/15/21	5448
<b>265</b>	SpecGx LLC	2/15/21	5624
<b>266</b>	Petten Holdings Inc.	2/15/21	5638
<b>267</b>	Ocera Therapeutics, Inc.	2/15/21	5667
<b>268</b>	SpecGx Holdings LLC	2/15/21	5674
<b>269</b>	ST Operations LLC	2/15/21	5717

Dated: August 9, 2021  
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